



California State
Board of Equalization

MICHELLE STEEL

newsletter



"Fighting for California Taxpayers"

Welcome

Dear Friends:

This month, I had the pleasure of meeting with more than two dozen legislators from 19 states at the American Legislative Exchange Council's Tax and Fiscal Policy Academy, held this year in Santa Barbara. I was invited to discuss California's business climate and how it had changed since the last time I addressed the group in 2010.

Back then, I had written an article for Inside ALEC magazine entitled "[Lessons from Liberalism's Laboratory](#)." In that piece I related how California, a state once viewed as a destination for dreamers where someone like Louis B. Mayer could transform himself from the son of a junk dealer to the highest paid man in America, had entered steep and tragic decline because of the suffocating pressure of high taxes and regulations.

Unfortunately, I could not tell this group that things had improved in the three years since I had last seen them. Since 2010, taxes have continued to rise and punishing regulations have continued to spread.

As I write in two opinion pieces published this month in the [Orange County Register](#) and [The Daily Pilot](#), the nonpartisan Tax Foundation has once again ranked California 48th out of the 50 states on their Business Tax Climate Index because of our "complex, non-neutral taxes with comparatively high rates." While other states such as Kansas, Indiana, and Arizona have made changes that improved their business tax climates, policymakers in this state have only made ours worse.

The one bright spot for California in the Index is the area of property taxation.



Thursday, October 31, 2013

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An update on taxpayer education events coming up in November.



Steel speaks with legislators from 19 states at the American Legislative Exchange Council's Tax and Fiscal Policy Academy in Santa Barbara.

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Our state ranked 14th for property tax, and one important reason for that is Proposition 13.

Prop. 13 has made the property tax California's most stable, predictable and reliable revenue source, and it has protected generations of Californians from losing their homes to skyrocketing property tax rates. However, proposals introduced this year in the Legislature which will come up for a vote at the beginning of the next legislative session could do grave damage to that landmark constitutional amendment. The most prominent proposals would spike taxes on business by removing Prop. 13 protections from commercial property, further damaging our state's business climate and raising costs for all Californians.

As I argue in the Pilot and the Register, "Instead of working to rid our state of the positive elements in our tax code, lawmakers would do well to apply the principles that work so well in Proposition 13 to the rest of the system."

I will continue to keep you informed of events in Sacramento that affect California taxpayers.

As always, I am honored to serve as your taxpayer advocate. If I can be of any assistance, please do not hesitate to contact me.

Yours truly,



Michelle Steel
Vice Chair
California State Board of Equalization

In The News

Michelle Steel: Want prosperity? Lower state taxes

(Op-ed: Orange County Register)

Commentary: We must act to protect Proposition 13

(Op-ed: The Daily Pilot)

Real Estate: Property values rise in Riverside, San Bernardino

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Steel discusses her role on the Board of Equalization at the Irvine Chamber of Commerce.

The Steel Summary

October

3rd—Steel speaks at the Irvine Chamber of Commerce Government Affairs Meeting.

8th—Steel hosts a free small business seminar in Fountain Valley.

8th—Steel speaks at the 2013 Orange County Asian Business Expo.

15th—Steel and Riverside County Supervisor John Benoit host a free Palm Desert Dining Industry Seminar.

(Debra Gruszecki, The Press-Enterprise)

Manufacturers open doors to public Friday

(Kevin Sablan, Orange County Register)

Upcoming Taxpayer Events

On **November 6**, I am hosting a free small business seminar, with the City of Santa Ana at the Delhi Center. I will be hosting a similar seminar in Chula Vista, in the Chula Vista City Council Chambers on **November 14**.

These free seminars are geared towards new business owners, entrepreneurs considering starting a business, and business owners that have questions about state or federal tax laws. Presentations include Basic Sales and Use Tax, Better Business through Better Records, State Income Tax and Small Business, Employee or Independent Contractor, U.S. Small Business Administration Loan Programs and Services, Developing Business Plans, and Business Marketing.

These seminars are an excellent opportunity for small-business owners, and for those thinking of starting small-businesses, to network and to interact directly with state and federal tax agencies; to learn about their rights as taxpayers, and how to navigate our complicated state and federal tax codes.

To see the invitations and register for these important upcoming events, please go [here](#).

On **November 6**, I will also be sponsoring a special workshop for Veteran non-profit organizations at the Veterans Services Office in Santa Ana.

You can register by clicking [here](#).

Below are some photos from recent events:

16th—Steel speaks at the American Legislative Exchange Council's 2013 Tax and Fiscal Policy Academy in Santa Barbara.

22nd—Annual Board of Equalization Meeting with County Assessors in Redding.

22nd—Steel hosts a free Sales and Use Tax Workshop at the Huntington Beach Chamber of Commerce

24th—Steel hosts a free tax seminar for nonprofit and faithbased organizations in Oceanside.

29th—Board of Equalization Meeting in Culver City.

30th—Board of Equalization Meeting in Culver City.

31st—Board of Equalization Meeting in Culver City.

November

6th—Steel hosts a free small business seminar with the City of Santa Ana.

6th—Steel sponsors a free workshop for veteran non-profit organizations at the Veterans Service Office in Santa Ana.

8th—2013 California Tax Policy Conference in San Jose.

11th—Veteran's Day.

14th—Steel hosts a free small business seminar with the City of



Steel with Jerry Wheeler, President and CEO of the Huntington Beach Chamber of Commerce, at their free sales and use tax workshop.



Steel with Cypress Councilmember Mariellen Yarc at Cypress's first annual Women's Conference.



A full house at Steel's free tax seminar for nonprofit and faith-based organizations in Oceanside.

Chula Vista and Assemblymember Shirley Weber.

19th—Board of Equalization Meeting in Sacramento.

20th—Board of Equalization Meeting in Sacramento.

21st—Steel attends the Orange County Taxpayers Association's Annual November Luncheon.

23rd—Steel speaks at the Third Korean American Political Conference and Forum with elected officials in Los Angeles.

28th—Thanksgiving Day.

Taxpayer Links

Helpful Links for California Taxpayers

Board of Equalization Links

[Taxpayers' Rights Advocate](#)

[Electronic Filing \(E-Services\)](#)

[Board of Equalization Forms](#)

[Seller's Permit Application](#)

[Verify Permit or License](#)

[California Use Tax Form](#)

[Claim for Refund Form](#)

Franchise Tax Board Links

[Franchise Tax Board Home Page](#)

[California Tax Service Center](#)

[Forms and Publications](#)

[Form 540](#) & [Form 540A](#)

[Joel Angeles](#)

Chief Deputy

[Arie Dana](#)

Communications Director

[Rosalyn Vasquez](#)

Tax Counsel

[Darin Henry](#)

Senior Advisor

[Tim Treichelt](#)

Tax Counsel III

[Keith Chatprapachai](#)

Senior Professional Advisor

[Ray Morquecho](#)

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